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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Financing of the United Nations Observer Mission in Georgia

Final performance report of the United Nations Observer Mission in Georgia

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the final performance of the United Nations Observer Mission in Georgia (UNOMIG) (A/67/578). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 7 February 2013.

2. The mandate of UNOMIG was established by the Security Council in its resolution 858 (1993), expanded in its resolution 937 (1994) and last extended until 15 June 2009 in its resolution 1866 (2009).

3. Activities related to the liquidation of the Mission, including the disposition of its assets, were carried out during the period from 1 July to 31 October 2009. Information on the final disposition of the assets of UNOMIG is contained in the report of the Secretary-General dated 18 November 2011 (A/66/569), and the views and comments of the Advisory Committee on the exercise were contained in its report (A/66/718/Add.1).

II. Financial performance

4. A summary of the financial performance of the Mission from its inception (24 August 1993) to 30 June 2012 is provided in paragraphs 4 to 6 of the report of the Secretary-General (A/67/578). Information with respect to income, expenditure

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and fund balance is shown is table 1. As at 30 June 2012, of the total income of $446,103,000, net expenditure amounted to $398,823,000, leaving an unencumbered balance of $47,280,000. Taking into account credits returned to Member States in the amount of $41,488,000, the fund balance amounted to $5,792,000.

5. Information on the cash assets, liabilities and fund balance, as at 30 June 2012, is presented in table 2 of the report of the Secretary-General. The Advisory Committee notes from table 2 that for UNOMIG, cash available amounted to $1,431,000, while assessed contributions receivable from Member States totalled $4,361,000. With respect to actions taken by the Secretariat to collect assessed contributions, upon enquiry, the Advisory Committee was informed that Member States are informed of amounts of new and outstanding contributions for respective missions through the assessment letters, approximately on a monthly basis, which specifically request Member States to pay all amounts due and payable, including amounts in arrears. Furthermore, the status of assessed contributions, including amounts due and payable for all active and closed operations, is updated on a daily basis in the online Internet portal dedicated to reporting to Member States. In addition, amounts in arrears for all assessed operations, which are identified through the annual comprehensive review, are transmitted in letters to Member States. After the issuance of the final performance report of a mission, information related to updates on the collection of assessments or other receivables is provided in the annual report of the Secretary-General on the updated financial position of closed peacekeeping missions.

6. **The Advisory Committee recalls that in its resolution 66/272 on the financing of UNOMIG, the General Assembly noted with concern that only 157 Member States had paid their assessed contributions in full and urged all other Member States, in particular those in arrears, to ensure payment of their outstanding assessed contributions. The Committee further recalls the repeated calls by the Assembly for all Member States to pay their assessed contributions in full, on time and without conditions (see A/67/837, para. 6; resolution 65/293).**

Updated cash position

7. The Advisory Committee was informed that, as at 31 December 2012, as a result of changes in the cash position of the Mission, the amount of credit available for return to Member States had increased to $1,548,000, compared with $1,431,000 as at 30 June 2012 (see para. 5 above).

III. Recommendation

8. The action to be taken by the General Assembly in connection with the final performance report for the Mission is contained in paragraph 7 of the report of the Secretary-General (A/67/578). **Taking into account the updated cash position of the Mission, the Advisory Committee recommends approval by the General Assembly to credit the cash balance of $1,548,000, as at 31 December 2012, to Member States.**

I. Introduction

1. **The Advisory Committee on Administrative and Budgetary Questions recommends approval of the Secretary-General's proposals for the United Nations Mission for the Referendum in Western Sahara (MINURSO) for the period from 1 July 2013 to 30 June 2014 and has made observations, where appropriate, in the paragraphs below.**

2. During its consideration of the financing of MINURSO, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 8 April 2013. The documents reviewed and those used for background by the Committee in its consideration of the financing of MINURSO are listed at the end of the present report. The Committee's detailed comments and recommendations on the findings of the Board of Auditors on United Nations peacekeeping operations and on cross-cutting issues related to United Nations peacekeeping operations can be found in its related reports (A/67/782 and A/67/780, respectively).

II. Budget performance report for the period from 1 July 2011 to 30 June 2012

3. In its resolution 65/304, the General Assembly appropriated an amount of $61,449,400 gross ($58,688,100 net) for the maintenance of MINURSO for the period from 1 July 2011 to 30 June 2012. Total expenditure for the period amounted to $59,999,500 gross ($57,405,300 net), which is $1,449,900 gross ($1,282,800 net) lower than the amount appropriated by the Assembly, corresponding to a budget implementation rate of 97.6 per cent. Underexpenditure for ground and air transportation was partially offset by additional requirements for salary and common staff costs of civilian personnel. A detailed analysis of variances is provided in section IV of the budget performance report (A/67/612).

4. In paragraph 14 of the performance report, the Secretary-General indicates that, during the reporting period, the Mission faced a deteriorating security situation. Consequently, there was a need for security enhancements to be made to certain team sites east of the berm, requiring additional defence supplies (ibid., paras. 17 and 19). The resulting overexpenditure was partially offset by the postponement of several alteration and renovation projects east of the berm in view of security concerns. In addition, as indicated in paragraph 18 of the report, the requirements for air and ground transportation were reduced owing primarily to the repatriation of one helicopter and the cancellation of the acquisition of 27 light vehicles and 7 heavy vehicles.

5. The overexpenditure under other supplies, services and equipment was attributable to the cost of shipping equipment and vehicles from the United Nations Mission in the Central African Republic and Chad (MINURCAT). The Advisory Committee was informed that some of the equipment shipped from MINURCAT was damaged in transit and that the resulting loss was currently the subject of an insurance claim against the shipping company. **The Committee trusts that the Mission will ensure that the insurance claim is pursued and resolved in a timely manner.**

6. The Advisory Committee notes that under expected accomplishment 3.1, Increased efficiency and effectiveness of logistical, administrative and security support to the Mission, the targeted reduction in the percentage of major vehicle accidents to 0.7 per cent of the total fleet was not achieved, with five major accidents taking place during the reporting period, representing 1.8 per cent of the total vehicle fleet. The Committee was informed that the Mission had identified excessive speeding as one of the main causes of the elevated accident rate and that it was making efforts to exert greater discipline in this regard.

7. In pursuance of the same expected accomplishment, under planned outputs for facilities and infrastructure, reference is made in the report to the Mission's replacement of small generators with larger generators. Upon enquiry, the Advisory Committee was informed that those requirements were a result of an upgrade of infrastructure and living conditions in the team sites located in remote areas, where there was no local electricity available. The Committee was also informed that larger generators were more economical relative to their power output than smaller generators, although the latter had a role in the Mission's smaller sites, where flexibility in power requirements was needed. The Committee recalls its observations on the question of generators in its previous cross-cutting report on peacekeeping operations (A/66/718, para. 107). **The Committee believes that every effort must be made to achieve efficiencies with respect to the deployment of generators wherever feasible.**

8. The Advisory Committee notes that the budget performance report for 2011/12 reflects the full financial effect of a post classification exercise completed in MINURSO in April 2010, which resulted in overexpenditure compared to the amounts budgeted for national staff. The budget for that period had not fully anticipated the financial implications of this exercise (A/67/612, para. 30). In its previous report on the Mission's budget performance and proposed budget, the Committee had indicated that the impact of post classifications should have been better explained, for the sake of transparency, and that such exercises should be planned to allow, to the extent possible, financial requirements arising from them to be aligned with the budget cycles to which they relate (A/66/718/Add.6, paras. 23 and 24). Upon enquiry, the Committee was informed that the exercise in MINURSO — the first such exercise since the inception of the Mission — had led to 147 national posts and 45 Field Service posts being upgraded. No posts were downgraded as part of the exercise. **Given its previous comments in this regard, the Committee stresses that mission-wide post classification exercises should be undertaken on a more timely basis so as to limit the extent of unforeseen financial implications. The Committee also believes the Secretary-General should explain more fully the outcome in cases where a reclassification exercise has led to a large majority of the posts under review being upgraded.**

9. The comments of the Advisory Committee on the information presented in the performance report on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for the period from 1 July 2013 to 30 June 2014.

III. Financial position and information on performance for the current period

10. The Advisory Committee was informed that a total of $960,447,000 had been assessed on Member States in respect of MINURSO since its inception. Payments received as at the same date amounted to $912,970,000, leaving an outstanding balance of $47,477,000 as of 28 March 2013. The Committee was also informed that as of 28 February 2013, $614,200 was owed for troop costs and $367,000 for reimbursement of contingent-owned equipment and self-sustainment costs. As at 18 March 2013, taking into account a three-month operating reserve of $14,424,000 (excluding reimbursements for troop-contributing countries), the Mission had a cash shortfall of $6,124,000. In addition, as at the same date, the Mission had an outstanding loan of $4 million from the Special Account for the United Nations Protection Force.

11. Upon enquiry, the Advisory Committee was informed that MINURSO has had outstanding contributions since its inception in 1991, with its liquidity situation deteriorating somewhat in the early 2000s. A prior report of the Committee dating from that time reflected an outstanding balance of $94.2 million (A/55/874/Add.7, para. 11). While the amount outstanding has been lower in recent years, the cash position continues to be unfavourable. **The Committee recalls the repeated calls by the General Assembly for all Member States to pay their assessed contributions on time, in full and without conditions (most recently in its resolution 66/246). The Committee reiterates its concern over the continuing precariousness of the financial situation of MINURSO and its negative impact on timely reimbursements to troop-contributing countries (A/66/718/Add.6, para. 11).**

12. The Advisory Committee was provided with information on the incumbency of MINURSO military and civilian personnel for the period from 1 July 2012 to 30 June 2013, as at 31 January 2013, as follows:

Category	*Authorized*[a]	*Encumbered*	*Vacancy rate (percentage)*
Military observers	203	175	14
Military contingent personnel	27	25	7
United Nations police	6	6	–
International staff	100	91	9
National staff	174	164	6

[a] Represents the highest authorized strength for the period.

13. The Advisory Committee was also provided with information showing current and projected expenditure for the period from 1 July 2012 to 30 June 2013, with reasons for variances. Expenditure for the period as at 31 January 2013 amounted to $37,865,000 gross ($36,745,100 net) against an appropriation of $58,253,000 gross ($55,972,400 net). At the end of the current financial period, the Mission projects an underexpenditure of $455,800, or 0.8 per cent of the approved appropriation in the 2012/13 financial period.

14. In this connection, the Advisory Committee was informed that an unutilized balance under air transportation was due to the termination of one fixed-wing aircraft contract in November 2012. In the proposed budget for MINURSO for 2013/14 the Secretary-General indicates that this aircraft was mainly used, on a cost-reimbursable basis, by the Office of the United Nations High Commissioner for Refugees (UNHCR) for the transportation of beneficiaries under its programme of confidence-building measures. Following the chartering of a larger plane by UNHCR, the provision of this logistical support by the Mission was no longer necessary (A/67/731, para. 14). Upon enquiry, the Committee was informed that the reduction in the aircraft fleet would not affect the support provided to the Mission's team sites.

IV. Proposed budget for the period from 1 July 2013 to 30 June 2014

A. Mandate and planned results

15. The mandate of MINURSO was established by the Security Council in its resolution 690 (1991). The most recent extension of the mandate, to 30 April 2013, was authorized by the Council in its resolution 2044 (2012). In his report on the proposed budget, the Secretary-General indicates that during the budget period MINURSO will continue to focus on supporting the process of negotiations involving parties to the dispute seeking a political settlement of the conflict in Western Sahara; observation and monitoring activities to ensure compliance of parties with the ceasefire agreement; providing continued support to the Personal Envoy of the Secretary-General in his work; facilitating the work of UNHCR in implementing its programme of confidence-building measures; and clearing hazardous areas contaminated by mines in cooperation with a non-governmental organization (A/67/731, paras. 6-17).

16. In his report, the Secretary-General indicates that monitoring activity on the part of the Mission's military observers will be continued along with an expanded programme of confidence-building measures, requiring additional support from United Nations police officers (A/67/731, para. 9). The Committee was informed that the number of posts visited and monitored by the Mission's military observers had increased by 40 per cent since 2010. This increased activity, along with the security threats inherent in the continued instability of the Sahel-Sahara region, meant that the Mission would be working at full capacity. The Secretary-General indicates that the Mission will continue to provide support to enable the substantive and military components to continue their operations (ibid., para. 11).

B. Resource requirements

17. The proposed budget for MINURSO for the period 1 July 2013 to 30 June 2014 amounts to $58,391,900 gross ($55,969,900 net), representing an increase of $138,900, or 0.2 per cent, in gross terms, compared with the appropriation of $58,253,000 gross for 2012/13. This increase is mainly attributable to increased provisions for military and police personnel owing to higher travel costs connected with their emplacement, rotation and repatriation, along with increased operational

costs for equipment, communications and demining services. The additional requirements are partially offset by reductions in the costs of air transportation and civilian personnel. Detailed information on the financial resources requested and an analysis of the variances are provided in sections II and III of the report of the Secretary-General on the proposed budget (A/67/731).

18. The Advisory Committee notes that for the 2013/14 period, budgeted voluntary contributions in kind would amount to $2,071,700, comprising contributions from the Government of Morocco ($1,718,345) and the Government of Algeria ($353,335) (A/67/731, sect. II.A). Furthermore, non-budgeted contributions under the status-of-mission agreement, in respect of accommodation, are estimated at $1,476,000, comprising contributions from the Government of Morocco ($1,394,000) and the Government of Algeria ($82,000) (A/67/731, sect II.B). **The Advisory Committee notes the continued voluntary contributions with appreciation.**

19. In paragraphs 13 to 15 of the proposed budget a number of efficiency initiatives are outlined (see also paras. 33 and 34 below). In paragraphs 16 and 17 the Secretary-General sets out measures to implement the observations and recommendations of legislative bodies and relevant internal policy decisions.

1. Military and police personnel

Category	*Approved 2012/13*	*Proposed 2013/14*[a]	*Variance*
Military observers	203	203	–
Military contingent personnel	27	27	–
United Nations police	6	6	–

[a] Represents the highest authorized strength for the period.

20. The proposed budget for military and police personnel for the period from 1 July 2013 to 30 June 2014 amounts to $6,702,500, an increase of $173,400, or 2.7 per cent, compared with the apportionment of $6,529,100 for 2012/13. The increase is mainly due to higher requirements for travel on emplacement, rotation and repatriation owing to higher ticket costs.

2. Civilian personnel

Category	*Approved 2012/13*[a]	*Proposed 2013/14*[a]	*Variance*
International staff	100	99	(1)
National staff	174	176	2
Temporary positions	2	1	(1)
United Nations Volunteers	16	16	–
Total	**292**	**292**	**–**

[a] Represents the highest level of authorized/proposed strength.

21. The estimated requirement for civilian personnel for the period from 1 July 2013 to 30 June 2014 amounts to $24,096,200, reflecting a decrease of $278,100, or

1.1 per cent, in comparison with the apportionment for 2012/13. The vacancy factors applied to the cost estimates for civilian personnel are as follows: 3 per cent for international staff, 4 per cent for national General Service staff and 6 per cent for United Nations Volunteers, as compared with 2 per cent, 5 per cent and 2 per cent, respectively, for the preceding period. The proposed vacancy factors are explained in paragraph 31 of the proposed budget (A/67/731).

22. The reduced requirements for 2013/14 are mainly related to an increase in the vacancy factor for international staff and the net reduction of one international post, offset in part by increased requirements in connection with revised salary scales for international staff.

Recommendations on posts

Establishment

23. Under component 1, Substantive civilian, the Secretary-General proposes the establishment of one P-5 post of Chief of the Joint Mission Analysis Centre in the Political Affairs Unit in order to enhance the Mission's information gathering and analysis, particularly in the area of security, in response to heightened tensions in the region, the presence of armed groups and destabilizing developments in neighbouring countries. In paragraph 22 of the proposed budget it is indicated that this post will help the Mission to improve its internal analytical capacities through the integration of information flows from the military component, United Nations police, the Political Affairs Unit and Security, as well as increased cooperation with United Nations agencies in the neighbouring countries. The Committee was informed that although the information existed in different Mission units, there was no point where it came together and was properly analysed and assessed. Upon enquiry, the Committee was informed that this post would be part of the Office of the Special Representative. Other than the Chief, the Joint Mission Analysis Centre would consist of representatives of military personnel, the Political Affairs Unit and United Nations police, drawn from existing Mission personnel.

24. **In the light of the foregoing justification, the Advisory Committee recommends approval of the establishment of the P-5 post of Chief of the Joint Mission Analysis Centre.**

Conversions/redeployments

25. Under component 3, Support, the Secretary-General proposes converting one temporary assistance position in the Conduct and Discipline Team to a national General Service post. As indicated in paragraph 25 of the proposed budget, this conversion reflects the fact that these functions have, according to the Secretary-General, become an integral part of peacekeeping operations, and can now be considered to be of a continuing nature. The incumbent will assist the Team in its efforts to eliminate misconduct through prevention, enforcement and remedial action activities. **The Advisory Committee has no objection to the conversion of this post, as proposed by the Secretary-General.**

26. In addition, as part of the proposed consolidation of separate budget and finance functions into a new Finance and Budget Section, the Secretary-General is proposing to redeploy one P-3 post and one national General Service post from the Office of the Chief Mission Support to the proposed new Section and to convert one

Field Service Finance Assistant post to a national General Service position. As indicated in paragraph 26 of the budget document, the consolidation of these functions is intended to improve the Mission's capacity to provide financial management services following the implementation of the International Public Sector Accounting Standards and the enterprise resource planning system. **The Advisory Committee has no objection to the proposed redeployment of one P-3 and one national General Service post as well as the conversion of one Field Service post to a national General Service position.** The Committee intends to comment in more detail on the consolidation of finance and budget functions in peacekeeping missions in its forthcoming report on cross-cutting issues (A/67/780).

Abolition

27. The abolishment of one Field Service post in the Aviation Section is proposed as a result of the redistribution of functions described in paragraph 27 of the report. **The Committee has no objection to the proposed abolition of the post.**

3. Operational costs

(United States dollars)

	Approved 2012/13	*Proposed 2013/14*	*Variance*
Operational costs	27 349 600	27 593 200	243 600

28. The estimated requirements for operational costs in the period 1 July 2013 to 30 June 2014 amount to $27,593,200, representing an increase of $243,600, or 0.9 per cent, compared with the apportionment for 2012/13.

Ground transportation

29. Estimated requirements for ground transportation for the 2013/14 period amount to $1,561,100, an increase of $450,600, or 40.6 per cent, compared with the apportionment for 2012/13. This increase is attributable primarily to the acquisition of one mobile crane and one tractor truck, as well as higher requirements for spare parts owing to the extended lifetime of existing vehicles. Upon enquiry, the Advisory Committee was informed that the crane was required for loading and relocating tasks on both sides of the berm. In the past, MINURSO had had to rely upon the Government of Morocco for the loan of heavy lift capacity at team sites west of the berm, which was often in full use by the Royal Moroccan Army. The Mission indicated that it needed the capacity to function independently to perform tasks at the team sites, such as the movement of containerized accommodation and generators. The Committee was informed that the acquisition of the tractor truck was required to replace a truck that had exceeded its useful life. **The Advisory Committee has no objection to the provision for these acquisitions.**

Air transportation

30. Estimated requirements for air transportation for the 2013/14 period amount to $14,934,700, a decrease of $857,800, or 5.4 per cent, compared with the apportionment for 2012/13. According to the Secretary-General, the decrease is attributable mainly to the reduction of one fixed-wing aircraft. This reduction follows a reduction in the number of helicopters in 2011/12 (see para. 4 above).

Upon enquiry concerning the operational impact of the successive reductions in air capacity, the Advisory Committee was informed that the Mission's overall movement plan had been revised, including an increased emphasis on ground transportation and a more efficient plan for the movement of personnel within the Mission area. The Committee was further informed that the total number of operational flight hours would actually increase, since each helicopter patrol was now longer than it was previously. Regardless of the number of aircraft that operate, there was no anticipated change in the number or sites. The reduction in the fleet, however, required better management of the remaining air assets.

Other supplies, services and equipment

31. Estimated requirements for other supplies, services and equipment for the 2013/14 period amount to $4,553,400, an increase of $307,800 over the apportionment for 2012/13. According to the Secretary-General, this increase is partially attributable to increased provisions for mine detection and clearing services resulting from increased contractual costs for mine clearance activities. The Advisory Committee was informed that contract costs had increased by 7.4 per cent, reflecting the outcome of a competitive procurement process. In addition, the Committee was informed that personnel costs had increased by 6.7 per cent owing to an upgrade of the Laayoune-based Mine Action Coordination Centre Programme Officer and full year budgeting for this position compared to the 10 months provided in the 2012/13 budget.

32. In terms of mine action methodology, the Advisory Committee recalls its observations in the context of the budget proposal for 2012/13, in which it noted significant variances in the actual and planned areas of land for mine clearance as well as a planned transition to a more complex and resource-intensive subsurface mine clearance (A/66/718/Add.6, paras. 35 and 36). Details on the anticipated programme of mine detection and mine-clearing for 2013/14 are provided in paragraphs 36 to 38 of the proposed budget. Upon request, the Committee was provided with additional details concerning the Mission's demining activities and the shift from cluster munitions sites to clearance of subsurface mines. The Committee notes that a shift in mine clearance priorities will influence the choice of methodology used, the anticipated coverage and, consequently, the level of financial resources required. The Committee will address this issue in more detail in its report on cross-cutting issues related to peacekeeping operations (A/67/780).

Efficiency gains

33. In section II.C of the proposed budget, the Secretary-General cites the reduction of one fixed-wing aircraft and performance of requested tasks by fewer aircraft as an efficiency initiative resulting in anticipated savings of $836,000 for the 2013/14 period. The Committee notes, in addition, that in order to achieve compliance with standard ratios of vehicles, the Mission intends to write off 189 light vehicles and does not intend to acquire new light vehicles in 2013/14 (A/67/731, para. 17). **The Advisory Committee commends MINURSO for its efforts to achieve operational efficiencies.**

34. On a related matter concerning efficiencies, during its consultations with officials from the Mission, the Advisory Committee was informed that MINURSO had not yet felt any direct impact of the Regional Service Centre and Regional

Procurement Office operating in Entebbe, Uganda, in view of the Mission's relative isolation from other peacekeeping presences in Africa. **In the Advisory Committee's view, the Mission's location should not preclude efforts to find further efficiencies, to draw on the positive experiences of other peacekeeping missions and to find innovative support approaches, wherever possible.**

V. Conclusion

35. The actions to be taken by the General Assembly in connection with the financing of MINURSO for the period from 1 July 2011 to 30 June 2012 are indicated in paragraph 42 of the performance report (A/67/612). **The Advisory Committee recommends that the unencumbered balance of $1,449,900 for the period from 1 July 2011 to 30 June 2012, as well as other income/adjustments in the amount of $552,000, for the period ended 30 June 2012, be credited to Member States.**

36. The actions to be taken by the General Assembly in connection with the financing of MINURSO for the period from 1 July 2013 to 30 June 2014 are indicated in paragraph 53 of the proposed budget (A/67/731). **The Advisory Committee recommends that the General Assembly appropriate an amount of $58,391,900 for the maintenance of MINURSO for the 12-month period from 1 July 2013 to 30 June 2014 and assess this amount at a monthly rate of $4,865,991, should the Security Council decide to extend the mandate of MINURSO.**

Documentation

- Budget performance of the United Nations Mission for the Referendum in Western Sahara for the period from 1 July 2011 to 30 June 2012 (A/67/612)
- Budget for the United Nations Mission for the Referendum in Western Sahara for the period 1 July 2013 to 30 June 2014 (A/67/731)
- Report of the Advisory Committee on Administrative and Budgetary Questions on budget performance for the period from 1 July 2010 to 30 June 2011 and proposed budget for the period from 1 July 2012 to 30 June 2013 of the United Nations Mission for the Referendum in Western Sahara (A/66/718/Add.6)
- Financial report and audited financial statements for the 12-month period from 1 July 2011 to 30 June 2012 and report of the Board of Auditors, Volume II, United Nations peacekeeping operations (A/67/5 (Vol. II))
- Security Council resolution 2044 (2012)
- General Assembly resolution 66/278 on the financing of the United Nations Referendum Mission in Western Sahara